

### **139.330 Purchaser's liability for tax imposed by KRS 139.310.**

Every person storing, using or otherwise consuming in this state tangible personal property, digital property, or an extended warranty service purchased from a retailer is liable for the use tax levied under KRS 139.310. His liability is not extinguished until the tax has been paid to this state, except that a receipt from a retailer engaged in business in this state or from a retailer who is authorized by the department, under such rules and regulations as it may prescribe, to collect the tax and who is, for the purpose of this chapter relating to the use tax, regarded as a retailer engaged in business in this state, given to the purchaser pursuant to KRS 139.340 is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 171, sec. 41, effective April 14, 2018; and ch. 207, sec. 41, effective April 27, 2018. -- Amended 2009 Ky. Acts ch. 73, sec. 12, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 417, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 32, effective February 5, 1960.

**Legislative Research Commission Note (4/27/2018).** This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.

**Legislative Research Commission Note (4/27/2018).** Pursuant to 2018 Ky. Acts ch. 207, sec. 152, the amendments made to this statute in that Act apply to transactions occurring on or after July 1, 2018.